



NOTICE

MEETING: St Mary's Municipal Council
Committee of the Whole

DATE: Wednesday, February 19th, 2025

TIME: 6:00 pm

PLACE: St. Mary's Municipality
Council Chambers, Sherbrooke, NS

Please advise if unable to attend



Municipality of the District of St. Mary's

Committee of the Whole Meeting Agenda
Wednesday, February 19th, 2025, at 6:00pm

We acknowledge that we are gathering in Mi'kmaqi the traditional unceded territory of the Mi'kmaq people.

1. Call to Order
2. Roll Call
3. Additions to the Agenda
4. Approval of the Agenda
5. Approval of Minutes: COTW held February 5th, 2025
6. Business Arising from Minutes
7. Correspondence: N/A
8. Presentation:
 - a. St Mary's ATV Club – Milton Gallant
9. Other Matters of Business
 - a. Report - 2025-2026 Low Income Property Tax Exemption
 - b. Operating Budget Presentation: First Draft 2025-2026 – Marian Fraser,
Director of Finance

Adjournment



Municipality of the District of St. Mary's

Committee of The Whole (COTW) Meeting

Wednesday, February 5th, 2025

We acknowledge that we are gathering in Mi'kma'ki the traditional unceded territory of the Mi'kmaq people.

1. Meeting, Date & Time:

Warden Fuller called the COTW Meeting of the St. Mary's Municipal Council to order on Wednesday, February 5th, 2025, at 6:00 p.m. in the Council Chambers, Sherbrooke, N.S.

2. Attending:

Warden James Fuller
Deputy Warden Beulah Malloy
Councillor Dana O'Connell
Councillor Scott Beaver
Councillor Emma Tibbo

Also Attending:

Doug Patterson, Chief Administrative Officer (CAO)
Marian Fraser, Director of Finance (DOF)
Jadzia Rudolph, Municipal Clerk
Teddy Stevens, Director of Public Works
Mallory Fraser, Director of Community Development and Recreation

3. Additions to the Agenda:

- Addition to #9 Other Matters of Business, item D. Nova Scotia Federation of Municipalities (NSFM) Attendance.

4. Approval of the Agenda:

On the motion of Councillor O'Connell and seconded by Councillor Beaver Council approved the agenda with the addition.

Motion approved.

5. Approval of Minutes:

Hearing no correction or omissions to the previous minutes, Council approved the minutes of the COTW Meeting held January 15th, 2025.

Motion approved.

6. Business Arising from the Minutes:

- There was no business arising from the minutes.

7. Correspondence:

- a. Smart-Go – Council Board Member
 - Please see the Agenda/Package for the correspondence.
 - A letter to Mayors, Warden's and CAO's was sent from Smart-Go requesting a Council board member to strengthen the collaboration between Smart-Go and Council.
 - Council will review appointing a member to Smart-Go Board at a future Committee of the Whole meeting.

- b. Department of Emergency Management – ECC Activation
 - Please see the Agenda/Package for the correspondence.
 - A letter was received via email regarding the activation of the provincial coordination centres (PCC). Emergency management requires a common tiered response across all levels of government to ensure roles and accountabilities are clear.
 - When the PCC activates at a level 2, Municipalities in the affected area should activate their local emergency coordination centres to ensure that the province and municipalities are well positioned to respond.
 - The letter also states that over the coming months, the department will be opening a Regional Emergency Operations Centres (REOC) which will support municipal Regional Emergency Management Office (REMO) through collaborative planning, training, exercising, and community outreach.

8. Presentation: N/A

9. Other Matters of Business:

- a. Construction & Demolition Service Planning Update
 - Please see the Agenda/Package for the report.
 - Council has committed to a renewed residential Construction and Demolition (C&D) service to be launched in the spring of calendar year 2025.

On recommendation of Deputy Warden Malloy, seconded by Councillor O'Connell, Council Repeal the current Transfer Station Recovery Policy.

Recommendation adopted.

On recommendation of Councillor Beaver and seconded by Councillor Tibbo, Council direct continued municipal efforts on the completion of a residential C&D public service for launch in spring 2025 coupled with ongoing public service updates during the development work and a final cost and service plan to be approved by council when the service is ready.

Recommendation adopted.

- b. Fourth Quarter Department of Community Development & Recreation Update
 - Please see the Agenda/Package for the report.
 - Mallory Fraser, Director of Community Development and Recreation provided Council with an update report of events, activities, and work completed in the fourth quarter.
- c. 3D Coast Flood Mapping Vendor Award
 - Please see the Agenda/Package for the report.
 - Doug Patterson, Chief Administrative Officer (CAO) informed Council that the Municipality received \$75,000 in funding from the DMAH to support a project focused on 3D visualization of flood hazards. This initiative will translate complex flood mapping data into an interactive and accessible format to help municipal decision-makers, funding agencies, and the public better understand potential flood risks. The Municipality has until June 2025 to utilize the funding, and the contribution agreement is currently awaiting signature.

On recommendation of Councillor Beaver and seconded by Councillor O'Connell, Council award the proposed 3D mapping work to Steven Solutions & Design Inc to conduct 3D flood mapping for selected zones of the municipality for a cost of \$74,999.99 plus HST funded primarily by grants from the Department of Municipal Affairs and Housing.

Recommendation adopted.

d. Nova Scotia Federation of Municipalities (NSFM) Spring Conference Attendance

- Nova Scotia Federation of Municipalities (NSFM) is in Truro Nova Scotia, traditionally 2 people from Council are sent to attend. Council will discuss and decide which 2 are going to attend.

Adjournment

On motion of Warden Fuller, there being no further matters of business, Council adjourned at 6:29 p.m.

Motion approved.

Recorded By
Jadzia Rudolph, Municipal Clerk

Approved By
Warden Fuller

ST. MARY'S ATV CLUB

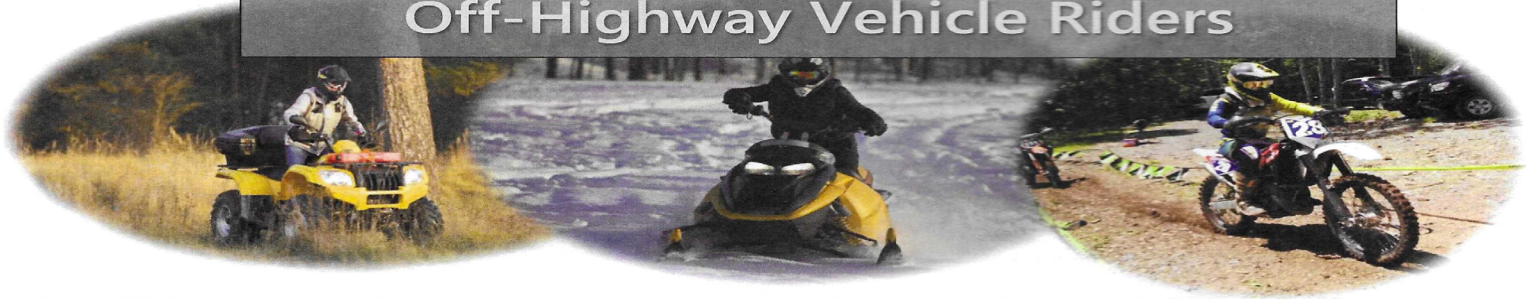
FEBRUARY 2025



ST. MARY'S ATV CLUB

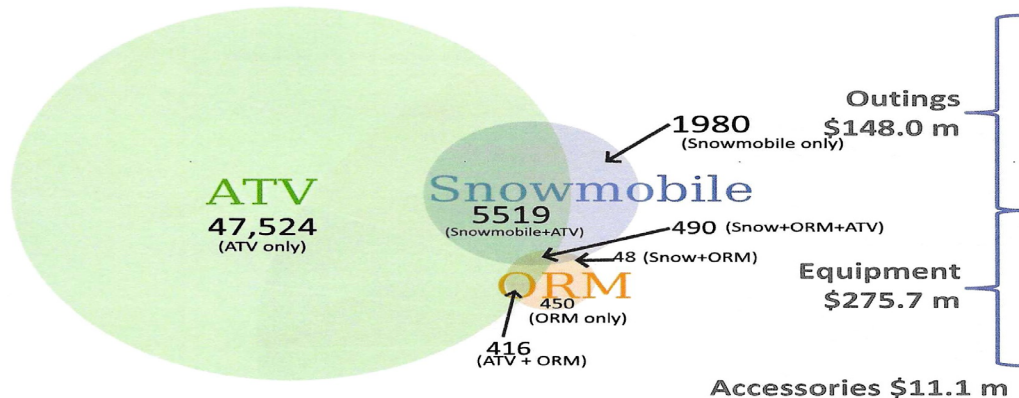
- 1 OF 41 ATV CLUBS – UNDER UMBRELLA OF ATVANS
- CURRENT MEMBERSHIP 85 (↑ OVER PRIOR YEARS)
- WE INVESTED IN EXCESS OF \$200,000 IN TRAIL CONSTRUCTION & MAINTENANCE IN 2023-24

Off-Highway Vehicle Riders



Population of Riders N=56,428

12-Month Spending



Outings
\$148.0 m

Equipment
\$275.7 m

Accessories \$11.1 m

Admin
\$19.4 m

millions

Fuel	\$41.9
Food and beverage	\$26.9
Entertainment	\$10.9
Lodging	\$24.6
Outing fees	\$43.7
Equipment	\$212.2
Equipment accessories	\$20.0
Repairs	\$14.8
Trailers	\$38.7
Wearable accessories	\$11.1
Plates, permits, OHV fund	\$5.7
Insurance	\$13.7

Median Household Income \$87,500

Median Age: 52

Female 41%

Male 59%

Total Spending

\$464.1 million

Components may not add to total due to rounding

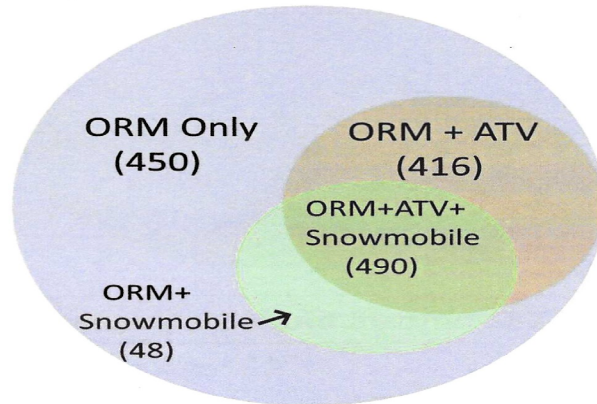
A sample of 1820 households were interviewed online between August 11 and September 27, 2022. These respondents reported on 3,831 riders within their households. The median length of interview was 13-minutes, covering demographics, riding habits, spending by category on regular outings, spending by category on special outings, and expenses not directly related to specific outings.

ORM Riders



Population of Riders **N=1,404**

12-Month Spending



Outings
\$1.95 m

Equipment
\$20.0 m

Accessories \$869 k

Admin
\$1.24m

Fuel	\$417 k
Food and beverage	\$324 k
Entertainment	\$220 k
Lodging	\$443 k
Outing fees	\$548 k
Equipment	\$11.2 m
Equipment accessories	\$4.9 m
Repairs	\$1.2 m
Trailers	\$2.7 m
Wearable accessories	\$869 k
Plates, permits, OHV fund	\$471 k
Insurance	\$769 k

Median Household Income: \$110,000

Median Age: 39

Female

23%

Male

77%

Total Spending

\$24.1 million

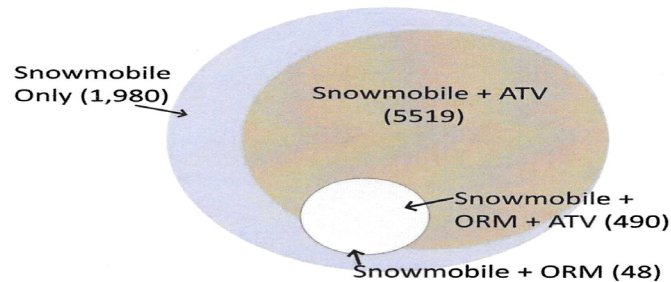
Components may not add to total due to rounding

A sample of 1820 households were interviewed online between August 11 and September 27, 2022. These respondents reported on 3,831 riders within their households. The median length of interview was 13-minutes, covering demographics, riding habits, spending by category on regular outings, spending by category on special outings, and expenses not directly related to specific outings.

Snowmobile Riders



Population of Riders N=8,037



Median Household Income: \$110,000

Median Age: 50



12-Month Spending

millions

Outings
\$32.4 m

Equipment
\$59.0 m

Accessories \$3.4 m

Admin
\$4.5 m

Fuel	\$7.7
Food and beverage	\$6.4
Entertainment	\$1.2
Lodging	\$5.0
Outing fees	\$12.1
Equipment	\$36.0
Equipment accessories	\$7.9
Repairs	\$3.6
Trailers	\$11.5
Wearable accessories	\$3.4
Plates, permits, OHV fund	\$1.9
Insurance	\$2.6

Total Spending

\$99.1 million

Components may not add to total due to rounding

A sample of 1820 households were interviewed online between August 11 and September 27, 2022. These respondents reported on 3,831 riders within their households. The median length of interview was 13-minutes, covering demographics, riding habits, spending by category on regular outings, spending by category on special outings, and expenses not directly related to specific outings.

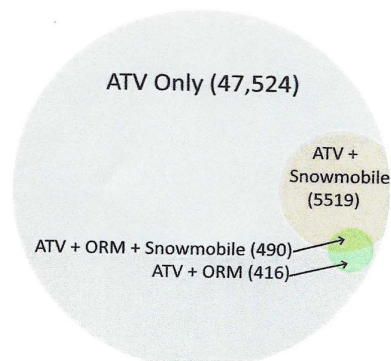


ATV Riders

Population of Riders **N=53,949**

12-Month Spending

millions



Median Household Income: **\$87,500**

Median Age: **52**

Female **41%**

Male **59%**

Outings
\$113.7 m

Equipment
\$275.2 m

Accessories **\$10.4 m**

Admin
\$18.6 m

Fuel	\$33.8
Food and beverage	\$20.2
Entertainment	\$9.5
Lodging	\$19.1
Outing fees	\$31.1
Equipment	\$206.1
Equipment accessories	\$19.0
Repairs	\$14.1
Trailers	\$36.0
Wearable accessories	\$10.4
Plates, permits, and OHV fund	\$5.3
Insurance	\$13.3

Total Spending

\$417.8 million

Components may not add to total due to rounding

A sample of 1820 households were interviewed online between August 11 and September 27, 2022. These respondents reported on 3,831 riders within their households. The median length of interview was 13-minutes, covering demographics, riding habits, spending by category on regular outings, spending by category on special outings, and expenses not directly related to specific outings.

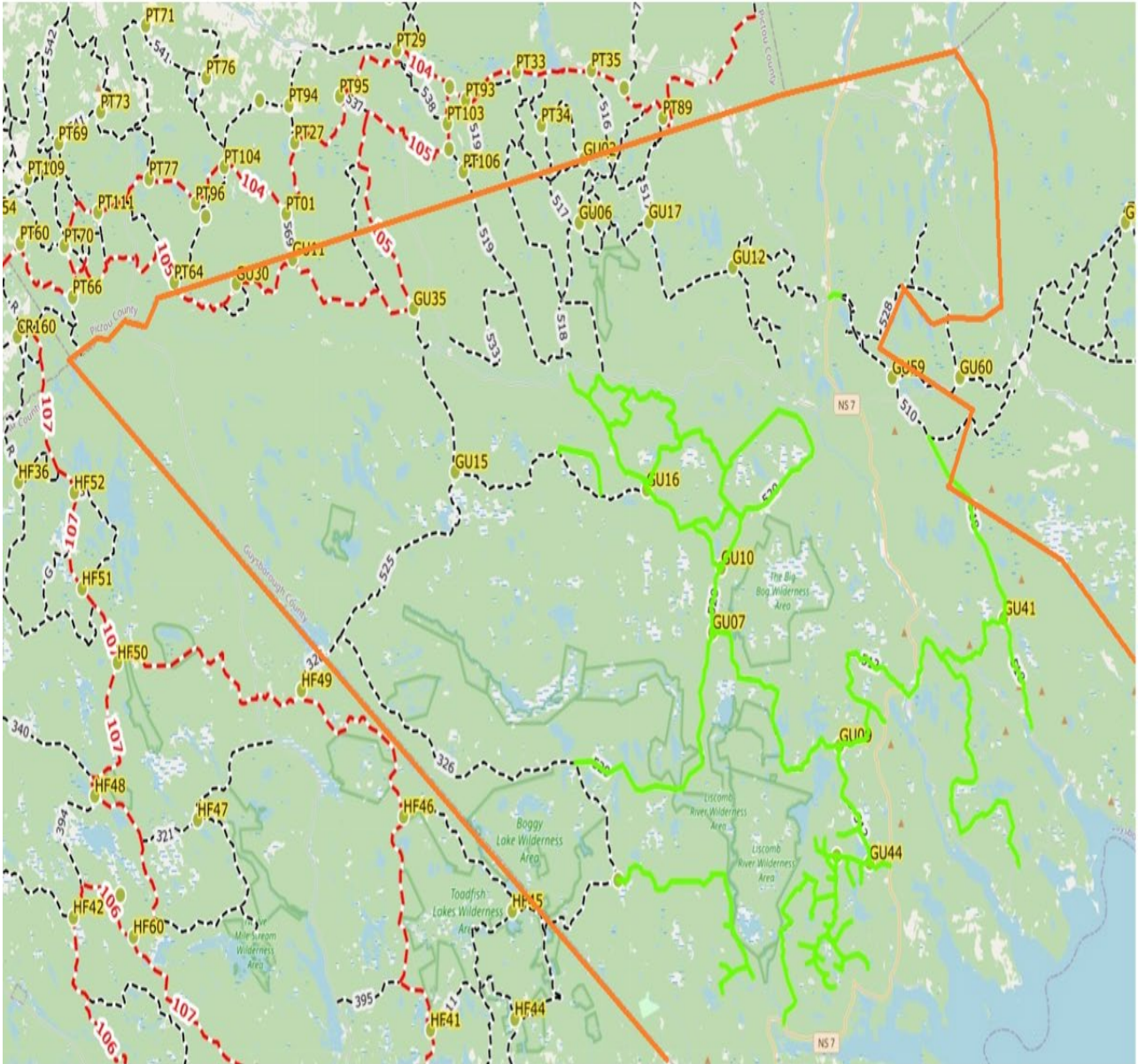
426 KMS MANAGED TRAILS

COUNTRY HBR – 30 KMS

SHEET HBR – 40 KMS

PICTOU COUNTY – 190 KMS

ST. MARY'S – 160 KMS



Nova Scotia ROAD TRAILS ACT

CONNECTING TRAIL TO TRAIL

CONNECTING TRAIL TO AMENITIES

OUR ASK OF COUNCIL TODAY . . .

1. WRITTEN LETTER OF SUPPORT FOR THE ROAD TRAIL ACT

- CONNECTING THE #7 UP TO THE TROUT LAKE ROAD
- CONNECTING THE SONORA TRAIL TO BUSINESSES IN PORT HILFORD
- BUSINESS IS ATV FRIENDLY – THEY CAN ADVERTISE ACROSS MULTIPLE MEDIUMS

2. APPROVAL OF DISTRICT GRANT APPLICATION

3. WE NEED COUNCIL SUPPORT IN COMMUNICATING WHO WE ARE AND THAT WE ARE AN ASSET TO THE COMMUNITY AND THE BUSINESSES OPERATING WITHIN.

2025-2026 Application for Residential Low Income Property Tax Exemption

SUMMARY

The Municipality of the District of St. Mary's provides assistance to low-income homeowners to help pay their residential property taxes. Qualified applicants will receive a credit which is applied directly to the tax account.

The following report is designed to provide Council with an overview of the application form, process and options for potential changes to the Municipal Residential Low Income Property Tax Exemption Program for the 2025-2026 fiscal year. The application form is attached with highlighted areas of change required.

Municipal Council was originally presented the low income property tax exemption staff report at the Committee of the Whole on January 15th, 2025. At that time Council requested staff complete an analysis of the financial impact of increasing both the income threshold and tax exemption dollar amount and the possibility of a tiered system. The analysis is found under the updated considerations section of this report.

BACKGROUND

Each year prior to Council adopting their annual budget Council reviews the qualification guidelines for the program including the amount for the annual income from all sources of all adults living in the household for the previous calendar year and the dollar amount of the credit applied.

For the 2024 application the total income threshold was set at less or equal to \$25,280 (increased from the 2023 application of \$24,400) and the tax exemption amount was set at \$180 (increased from 2023 application of \$175). Increases to the income threshold are historically increased based on the cost of living and consumer price index information (CPI). For the fiscal year 2024-2025 there were 55 (56 in 2023-2024) eligible applicants who utilized, which equaled a \$9,900 operating expense for the Municipality.

Advertisements for the program are done through the monthly municipal newsletter and on the municipal website and social media.

Staff Report



UPDATED CONSIDERATIONS

Option 1 – Total \$26,500

Household Income Range	Tax Exemption Amount	Average number of applications based on 2024-2025 municipal data	Cost to Municipality
\$25,001-\$29,000	\$200	60	\$12,000
\$20,001-\$25,000	\$250	31	\$7,750
\$15,001-\$20,000	\$300	5	\$1,500
\$0-\$15,000	\$350	15	\$5,250
Total		111	\$26,500

Option 2- Total \$25,475

Household Income Range	Tax Exemption Amount	Average number of applications based on 2024-2025 municipal data	Cost to Municipality
\$25,001-\$29,000	\$200	60	\$12,000
\$20,001-\$25,000	\$225	31	\$6,975
\$15,001-\$20,000	\$250	5	\$1,250
\$0-\$15,000	\$350	15	\$5,250
Total		111	\$25,475

Option 3 -Total \$22,200

Status quo, no range, flat rate of annual household income threshold set at less or equal to **\$29,000** with the **\$200** based on 55 applicants, total cost to the Municipality of \$11,000. Plus an additional \$11,200 for the potential additional applicants. **Total cost \$22,200.**

Option 4 – Total \$27,750

Status quo, no range, flat rate of annual household income threshold set at less or equal to **\$29,000** with the **\$250** based on 55 applicants, total cost to the Municipality of \$13,750. Plus an additional \$14,000 for the potential additional applicants. **Total cost \$27,750.**

*** Please note that 56 potential new applicants are estimated as being eligible for the income threshold between \$25,280 - \$29,000. The number is based on statscan data and is a conservative figure. It is based on provincial data with larger cities being taken into consideration not just rural communities. ***

RECOMMENDATIONS

Recommend that council approve the 2025/2026 Application for Residential Low Income Property Tax Exemption with the annual household income range threshold as laid out in the table below and the tax exemption credit amount with the corresponding range, all other eligibility requirements to remain the same as outlined in the application.

Insert Table

---Or--

Recommend that council approve the 2025/2026 Application for Residential Low Income Property Tax Exemption with the total annual household income threshold set at less or equal to \$_____ and the tax exemption credit amount set at \$___ per application, all other eligibility requirements to remain the same as outlined in the application.

Budget Deliberations

Municipal Operating Budget

2025-2026

Draft #1



February 19th, 2025

Operating Budget Draft #1 Overview

1. Draft #1 Municipal Operating Budget Revenue and Expenditure Summary
2. Highlight main variances within the 2025/2026 Draft #1 from the approved 2024/25 approved budget
3. Overview of 2025/2026 draft #1 estimated revenue from all sources
4. Draft #1 budget expenditure estimates for the total operating budget including the following individual department budgets;
 - a) Municipal Transfer Station
 - b) Sewer Utility
 - c) Economic Development
 - d) Community Development and Recreation
 - e) Municipal Active Living
 - f) St. Mary's Recplex
5. 2025 2026 Municipal Budget Next Steps

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Statement of Operations - Operating Fund

Year ending EST to March 31st, 2025

	2024/25	2024/25	2025/26
	Budget	YE Est March31	DRAFT #1
Revenue (Schedule A)			
Taxes	2,531,946	2,585,036	2,607,282
Grants in lieu of taxes	165,265	164,936	165,465
Revenue from own sources	308,617	389,609	380,000
Unconditional transfers from other	187,420	255,514	185,799
Conditional transfers from other gc	26,227	13,727	362,345
Other transfers			
	3,219,475	3,408,821	3,700,891
Expenditures (Schedule B)			
General government services	831,408	837,181	860,098
Protective services	776,843	758,410	856,944
Transportation services	113,617	118,392	120,000
Environmental health services	820,327	815,442	928,448
Environmental development servic	162,968	201,544	477,537
Recreation and cultural services	514,312	471,619	549,973
Financing and transfers			
	3,219,475	3,202,588	3,793,000
DEFICIENCY OF REVENUE OVER EXPENDITURES	0	206,234	(92,109)
Transfer to Capital Reserve			
ACCUMULATED SURPLUS, BEGINNING OF YEAR	\$ 1,751,189	\$ 1,751,189	
ACCUMULATED SURPLUS, YE	\$ 1,751,189	\$ 1,957,423	\$ (92,109)

Highlights of Expenditure Differences
Draft #1 Budget 2025/26 vs Approved Budget 2024/25

Education	64,690
Low Income Rebates	14,920
RCMP/Policing	27,206
Fire Department Grants	34,178
Emergency Management (EMO)	18,917
Street Light Expense	4,775
Public Works Maintenance Staffing/Vehicle	44,077
Municipal Transfer Station/C&D	55,726
Project Management Assistance	28,354

Municipal Operating Budget – Revenue

Taxes

- ▶ Assessments and tax revenue shown in draft budget are as presented at the COTW earlier this year.
- ▶ No tax rate increases are reflected in draft #1. The CAP rate as set by PVSC on residential assessments is 1.5% for 2025/26
- ▶ Draft 1 does not reflect any increase in the Street Light area rate or Sewer rates in relation to revenue
- ▶ Fire tax levy rates to be set by volunteer fire departments
- ▶ Deed transfer tax revenue budgeted at \$132,000 based on sales trends, slight increase

Grants in Lieu of Taxes

- ▶ All grant in lieu of taxes revenue have been budgeted based on 2024/25 actuals

Other Revenue from Own Sources

- ▶ Licenses/permits and fine revenue budgeted to remain approximately the same as previous year
- ▶ Interest on investments is budgeted between 24/25 budgeted and 24/25 actuals, this item depends heavily on the prime rate
- ▶ Interest on taxes budgeted slightly higher than the 2024/25 budget
- ▶ Scrap metal and transfer station tipping fees budgeted higher based on implementing a construction and demolition user fee service.

Unconditional & Conditional transfers from other Gov'ts

- ▶ All transfers, including equalization, HST Offset and NSP are budgeted similar as 24/25 actuals

Mandatory Provincial Expenditures out of Revenue

- ▶ Mandatory Education expense has increased from \$702,975 in 2024/25 to \$767,665 in 2025/26

Total Revenue \$3,700,891 + 767,665 (Education) + 170,115 (Fire) = \$4,638,671

Municipal Operating Budget - Expenditures

General Government Services

- ▶ Legislative Services: Stats-can cost of living for Nova Scotia December to December was 0.9%, this figure has been reflected in all salaries, hourly and honorariums. Warden and Council expenses have been budgeted to reflect the change from seven councilors to five councillors.
- ▶ Low Income tax exemption rebates, increased by \$14,920 as reflected in the staff report presented at this COTW
- ▶ Solicitor fees budget to remain at \$30,000
- ▶ Slight increase to insurance fees and computer expenses to reflect changes upcoming in 2025/26
- ▶ All other general administration expenses have increased slightly in accordance with the cost of living

Protective Services (Law Enforcement)

- ▶ Policing/RCMP expense is budgeted at a \$27,206 increase from the 24/25 budget or a 5.5% increase from actuals.
- ▶ Annual grants to Volunteer Fire Department have not changed in many years. Based on Council's commitments to Fire Services the following changes are being presented. Revise the Fire Services Administration policy to include the training grant with annual grants and remove the reporting protocol. Total increase to grants for fire departments serving the municipality will be \$34,678.
- ▶ EMO –increased due to a provincial mandate of hiring a regional emergency management personal for Guysborough County.
- ▶ Total expense to the Municipality for protective services is \$856,944, up from the 2024/25 budget of \$776,843

Municipal Operating Budget - Expenditures

Transportation Services (Roads & Street Lighting)

- ▶ Street light expenditure is projected to be approximately \$5,000 higher than the previous budget due to Nova Scotia Power rates.
- ▶ Road's expense which covers the maintenance agreement with the Province for J-Class roads has increased slightly to cover cost of living

Environmental Health Services

- ▶ The individual detailed budgets for both Sewer and the Transfer Station will be covered by slides 14 & 13
- ▶ Public works maintenance expense covers the snowplow contract, annual operational costs of a public works vehicle and occupational health and safety items for public works.
- ▶ Transfer to capital/major repairs will cover any major repairs not included in the capital project for municipal facilities. If funds are not required to be used, then funding will be transferred to the capital reserve to assist with re-building the reserve for future projects.

Environmental Development Services

- ▶ Planning/Subdivision covers expenses associated with shared service with the Municipality of Guysborough for subdivision services
- ▶ The individual detailed budget Economic Development will be covered by slide 12

Municipal Operating Budget - Expenditures

Recreation and Cultural Services

- ▶ The detailed individual budget for the Department of Community Development and Recreation, including the Active Living budget will be covered on slide 9 and 10
- ▶ The detailed individual budget for the St. Mary's Recplex will be covered on slide 11
- ▶ Fitness Center – funds have been budgeted for preform preventative maintenance on the equipment, \$2,000
- ▶ General Government Grants will be discussed at the COTW on March 5th. Budget estimate for draft #1 is based on 24/25 budget amount.
- ▶ Community Hall tax exemptions budget remaining similar to 24/25, only non-profit organizations who have submitted their applications will be included in the exemption. If council would like to review a complete listing of the organizations previously approved that can completed at during draft #2.
- ▶ Port Bickerton Lighthouse yearly maintenance grant of \$4,500
- ▶ Sherbrooke library - \$10,000 budgeted to cover operations including; insurance, janitorial, power, maintenance, etc. throughout the year
- ▶ Eastern Counties Regional Library – mandatory funding paid to the ECRL for operations.

Community Development & Recreation (CDR)

- ▶ Salary, travel allowance, and professional development
- ▶ Volunteer awards, slight increase to assist with audio visual and event set up
- ▶ Canada Day budget remains the same as 2024/2025
- ▶ Guysborough Co. Seniors' games, remains the same as 2024/2025
- ▶ Parks & Trails budgeted at to assist with regular maintenance of green and to assist with Stonewall Park cleanup
- ▶ Community development projects; funds allocated to support events in the Municipality.
- ▶ Facility Plans –funds will be used to leverage funds through grants to complete facility plans/life cycle related to recreation facilities

Municipal Active Living Budget

- ▶ Budget relies heavily on securing grants and external funding such as; summer student federal grant, active community fund (prov), Prov cost share funding for MPAL position, etc

Expenditures include;

- ▶ Active Living Coordinator position, benefits, travel/development
- ▶ Summer Day Camp staff expense for summer day camps - grants have been applied for to assist with offsetting this expense
 - ▶ Within the budget for 2025/2026 \$2,400 of revenue has been budgeted from user fees for summer day camp, user fees are proposed at \$10 per day per attendee.
- ▶ Active Communities Fund; major grant component, funded 75% by the Province with the Municipality matching 25% in funds – components of the grant will be reported separately throughout the year
- ▶ Programming – Winter Fun Fest Event
- ▶ Funding to explore a swim program for the municipality has been budgeted in the amount of \$3,000.
- ▶ Senior Social funding at \$6,000
- ▶ Health and Wellness Policy Fund remains the same

St. Mary's Recplex

- ▶ Revenue budgeted based on no increases to rates, advertising and skate sharpening. Total revenue for Recplex of \$33,400
- ▶ Major components of expenditures include power at \$37,000 and salaries at \$32,520
- ▶ General operating expense is budgeted at \$19,150. These funds cover annual start up/shut down CIMCO, sprinkler testing, ice paint, propane, janitorial supplies, OHS, recplex alarm system, general maintenance supplies, etc

Economic Development

- ▶ Salary, benefits and training/development
- ▶ Main Street Project; funds to support beautification of main street.
- ▶ Small business support/small business week event(s) \$8,000
- ▶ Tourism promotion funds in the amount of \$16,000 to help create and increase St. Mary's presents within the tourism community.
- ▶ Climate Change projects budgeted at \$5,000 for the year.

Municipal Transfer Station

Revenue:

- ▶ Solid Waste Area Rate – for draft #1 remains the same at \$110.82 per dwelling unit and per commercial account with structure
- ▶ Extended Producer Responsibility is a new program coming into effect December 2025 which will help provide grants to municipalities to offset the cost of recycling/disposal of material. Further budget drafts and COTW's will have additional information on this item.
- ▶ Construction and Demolition revenue placed as a rough estimate for draft #1 of the budget. Additional budget analysis must be completed for C&D fee structure and expenses.
- ▶ Scrap metal and tipping fees budgeted at \$10,500

Expenditures:

- ▶ Staffing including extending the open hours at the Municipal Transfer Station once C&D service is functioning
- ▶ Universal Solid Waste Collection budgeted at \$389,800, increase over previous year due to contract price increase.
- ▶ At this point the C&D expense needs further analysis and expense included in draft #1 could be revised in future drafts.
- ▶ Household Hazardous Waste disposal fees budgeted at \$6,000
- ▶ Tipping fees for solid waste have increased slightly
- ▶ Tipping fees for blue bag increased slightly
- ▶ General repairs \$5,000, mainly for maintenance to the backhoe
- ▶ Eastern Region Solid Waste Management Committee fees est. \$7,000
- ▶ Ground water testing/monitoring \$8,000

Sherbrooke Sewer Utility

- ▶ Revenue - Rates remain the same in budget as 2024/25, last increase to rates occurred in 2023/24
- ▶ Main Components of Expenditures
 - ▶ Salaries/benefits
 - ▶ Power, slight increase
 - ▶ Supplies and Operating Maintenance remains the same, which includes required DOE testing

Revenue Options -Draft #1 Shortfall \$92,109

Revenue Item	Current	Proposed	Revenue Impact
Increases to Tax Rate			
Residential/Resource	\$0.96 per \$100 of assessment	\$0.99 per \$100 of assessment	\$68,081
Commercial	\$2.27 per \$100 of assessment	\$2.30 per \$100 of assessment	\$7,679
Street Light Area Rate	\$88.48	\$93.72	\$4,795
Solid Waste Fee	\$110.82	\$116.63	\$11,554
Sewer Unit Rate	\$220 per unit	\$220 per unit	\$0

2025/26 Municipal Budget Next Steps

- ▶ **Draft #1 Recap** – are there any items Council would like to go back and re-visit?
- ▶ **Additional items** - Are there any items which could impact or change the budget that Council would like to see included or considered that have not already been covered?
- ▶ General Government Grants – **COTW March 5th**
- ▶ Draft #2 Operating and Draft #1 Capital Budgets – **COTW March 5th**
 - ▶ Draft #2 Municipal Operating Budget
 - ▶ Presentation of Sherbrooke Water Utility Operating Budget
 - ▶ Multi-year Capital Budgets
 - ▶ 10 Years Budget review/comparison document

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Statement of Operations - Operating Fund

Year ending EST to March 31st, 2025

	2024/25	2024/25	2025/26
	Budget	YE Est March31	DRAFT #1
Revenue (Schedule A)			
Taxes	2,531,946	2,585,036	2,607,282
Grants in lieu of taxes	165,265	164,936	165,465
Revenue from own sources	308,617	389,609	380,000
Unconditional transfers from other	187,420	255,514	185,799
Conditional transfers from other gc	26,227	13,727	362,345
Other transfers			
	3,219,475	3,408,821	3,700,891
Expenditures (Schedule B)			
General government services	831,408	837,181	860,098
Protective services	776,843	758,410	856,944
Transportation services	113,617	118,392	120,000
Environmental health services	820,327	815,442	928,448
Environmental development servic	162,968	201,544	477,537
Recreation and cultural services	514,312	471,619	549,973
Financing and transfers			
	3,219,475	3,202,588	3,793,000
DEFICIENCY OF REVENUE OVER EXPENDITURES	0	206,234	(92,109)
Transfer to Capital Reserve			
ACCUMULATED SURPLUS, BEGINNING OF YEAR	\$ 1,751,189	\$ 1,751,189	
ACCUMULATED SURPLUS, YE	\$ 1,751,189	\$ 1,957,423	\$ (92,109)

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule A - Detail of Revenue - Operating Fund

Year ending March 31st, 2025

	2024/25	2024/25	2025/26
	Budget	YE EST	DRAFT #1
Taxes			
Assessable Property			
Residential	1,764,251	1,759,832	1,885,577
Commerical			
Based on taxable assessments	607,334	607,334	603,743
Resource			
Taxable assessments	283,234	282,219	293,002
Forest property Tax less than 50,000	13,870	13,687	13,687
Forest property Tax more than 50,000	28,624	28,624	28,624
Area Rates			
Street Lighting	81,225	81,225	81,225
Sherbrooke Sewer	87,215	87,215	87,215
Solid Waste	219,890	219,274	219,274
Assessment Act, farm property acreage	10,845	11,093	11,093
Business Property			
Based on Revenue - Aliant	18,433	19,508	19,508
Other			
Deed Transfer Tax	120,000	178,000	132,000
Fire Protection Levy	159,538	170,115	170,115
Transfer of Fire Protection Levy	(159,538)	(170,115)	(170,115)
	\$ 3,234,921	\$ 3,288,011	\$ 3,374,947
Expenditures as a reduction of tax revenue			
Appropriations to Regional School Board	(702,975)	(702,975)	(767,665)
	\$ 2,531,946	\$ 2,585,036	\$ 2,607,282
Grants in lieu of taxes			
Federal government	19,500	19,171	19,200
Provincial property	145,000	145,000	145,500
CBC	765	765	765
	\$ 165,265	\$ 164,936	\$ 165,465

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule A - Detail of Revenue - Operating Fund

Year ending March 31st, 2025

	2024/25	2024/25	2025/26
	Budget	24/25 YE EST	DRAFT #1
Revenue from own sources			
Licences and permits	3,000	2,200	3,000
Fines	11,500	10,336	11,000
Interest on taxes	60,000	78,136	75,000
Interest on investments	120,000	167,255	132,000
St. Mary's Fitness Center	200	200	-
Recreation/Community Grants	65,332	90,719	82,100
St. Mary's Recplex	33,585	30,720	33,400
Miscellaneous	4,000	6,543	3,000
Scrap Metal /Tipping Fees	11,000	3,500	40,500
	\$ 308,617	389,609	380,000
Unconditional Transfers			
Provincial government			
Equalization grant	175,432	175,432	175,432
HST offset program	8,000	5,715	6,000
Nova Scotia Power Corp	3,988	4,367	4,367
Divert NS		-	-
Floodline/3D Mapping		70,000	-
	\$ 187,420	\$ 255,514	\$ 185,799
Conditional transfers from other governments			
ED Grant Projects	-	-	323,618
Civic Addressing	1,227	1,227	1,227
MPAL	25,000	12,500	25,000
Community Works Grant		-	12,500
	\$ 26,227	13,727	362,345

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule B - Detail of Expenditures - Operating Fund

Year ending March 31st, 2025

	2024/25	2024/25	2025/26
	Budget	YE EST	DRAFT #1
General Government Services			
Legislative			
Warden remuneration	25,464	25,464	28,856
Warden expenses	9,500	8,500	11,450
Council remuneration	82,464	82,464	72,576
Council expenses	25,700	25,700	23,270
Other council expense	8,000	11,500	2,000
Municipal Election	10,000	4,039	-
General Administrative			
Administration and employee benefits	191,522	176,525	184,263
Financial management	153,979	160,095	171,183
Audit fees	17,000	17,000	17,500
Property valuation services	95,349	93,615	94,500
Low income rebates	10,080	9,900	25,000
General insurance	50,050	53,603	61,000
Solicitor expense	30,000	40,000	30,000
Computer/office expense	50,000	53,872	63,000
Building utilities and janitorial	47,800	50,404	51,000
Common services	14,500	14,500	14,500
Other general government services			
Valuation allowances	10,000	10,000	10,000
Debenture interest			
	\$ 831,408	\$ 837,181	\$ 860,098
Protective Services			
Police protection			
RCMP policing	649,821	641,732	677,027
Law enforcement and corrections			
Public prosecutions	6,000	4,757	5,800
DNA testing	2,000	1,949	2,000
Fire protection			
Worker's compensation insurance	8,500	8,500	8,500
Fire department grants	61,322	57,301	95,500
Special capital - fire department			
EMO	20,700	14,171	39,617
Other - property inspection & animal control	28,500	30,000	28,500
	\$ 776,843	\$ 758,410	\$ 856,944

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule B - Detail of Expenditures - Operating Fund

Year ending March 31st, 2025

	2024/25	2024/25	2025/26
	Budget	24/25 YE EST	DRAFT #1
Transportation services			
Road transport	32,392	33,892	34,000
Street lighting	81,225	84,500	86,000
	\$ 113,617	\$ 118,392	\$ 120,000
Environmental health services			
Public Works & Sewer			
Sewer maintenance	51,965	52,702	52,170
Public Works Maintenance	56,550	55,000	59,000
Tr. to Capital/Major Repairs	16,888	16,888	10,000
Public Works Salaries/Benefit	181,352	189,852	222,979
Solid Waste			
Transfer station & collection	500,909	488,337	563,135
Transfer station salaries	12,663	12,663	21,164
	\$ 820,327	\$ 815,442	\$ 928,448

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MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule B - Detail of Expenditures - Operating Fund

Year ending March 31st, 2025

	2024/25	2024/25	2025/26
	Budget	EST YE	DRAFT #1
Environmental development services			
Planning and subdivision	8,500	8,500	6,000
Economic development and tourism	154,468	123,044	443,183
Project Management		-	28,354
Floodline Mapping	-	70,000	
	\$ 162,968	\$ 201,544	\$ 477,537
Recreation and cultural			
Dept of Community Develop & Recreation	286,642	244,279	322,060
St. Mary's Recplex	100,770	100,179	102,413
St. Mary's Fitness Center	2,500	2,500	2,000
Grants to organization (Policy/funding request)	45,000	45,000	45,000
Community Hall tax exemptions	36,000	38,693	39,000
Port Bickerton Lighthouse	4,500	4,500	4,500
Sherbrooke Library	12,500	11,468	10,000
Eastern Counties Regional Library	26,400	25,000	25,000
	\$ 514,312	\$ 471,619	\$ 549,973

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